

COUNTY OF SAN LUIS OBISPO
QUARTERLY CASH COUNT
JUNE 30, 2016

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QUARTERLY CASH COUNT
JUNE 30, 2016

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BROWN
ARMSTRONG

CERTIFIED
PUBLIC
ACCOUNTANTS

**BAKERSFIELD OFFICE
(MAIN OFFICE)**

4200 TRUXTON AVENUE
SUITE 300
BAKERSFIELD, CA 93309
TEL 661.324.4971
FAX 661.324.4997
EMAIL info@bacpas.com

FRESNO OFFICE

7673 N. INGRAM AVENUE
SUITE 101
FRESNO, CA 93711
TEL 559.476.3592
FAX 559.476.3593

PASADENA OFFICE

260 S. LOS ROBLES AVENUE
SUITE 310
PASADENA, CA 91101
TEL 626.204.6542
FAX 626.204.6547

STOCKTON OFFICE

5250 CLAREMONT AVENUE
SUITE 150
STOCKTON, CA 95207
TEL 209.451.4833

REGISTERED with the Public Company
Accounting Oversight Board and
MEMBER of the American Institute of
Certified Public Accountants

BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Supervisors
County of San Luis Obispo
San Luis Obispo, California

We have performed the procedures enumerated below to the proper balance and accountability of cash as directed by California Government Code Sections 26920 and 26922 as of the quarter ended June 30, 2016. These procedures, which were agreed to by the County of San Luis Obispo, were performed in accordance with the aforementioned code sections. The County of San Luis Obispo's management is responsible for the safe keeping and preparation of cash and cash reconciliations. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the County of San Luis Obispo. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

As directed by California Government Code Sections 26920 and 26922, an unannounced cash count and review was conducted at the County Treasurer's Office on June 30, 2016, and cash funds of \$8,411,017 were accounted for and balanced to the Treasurer's Daily Report. Investments in the County Treasury totaled \$884,713,022 and were reconciled from investment reports to the Treasurer's Daily Report. The investments were also reviewed and found to be in compliance with the current County Treasury Investment Policy. Total funds in the County Treasury on June 30, 2016, were \$893,124,039.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the proper balance and accountability of cash in the County Treasury at quarter end. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the County of San Luis Obispo and management of the County of San Luis Obispo and is not intended to be, and should not be, used by anyone other than these specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
August 12, 2016

**COUNTY OF SAN LUIS OBISPO
TREASURER'S DAILY REPORT
JUNE 30, 2016**

JAMES P. ERB, CPA, COUNTY TREASURER
SAN LUIS OBISPO COUNTY
TREASURER'S DAILY REPORT

DATE: 30-Jun-16
12:58:27 PM

DISBURSEMENT SUMMARY:		INVESTMENT PURCHASE SUMMARY:	
Union Bank Control Disb.	1,081,146.71	CalTrust (daily balance)	15,000,000.00
EBT	3,794.09	BA and C/P	
Cuesta Envoy	39,217.24	PIMMA (daily balance)	255,000,000.00
SLCOE Envoy	395,330.44	AGENCIES	
Cuesta Pers	268,180.74	TREASURIES	
SLOCOE Pers	113,164.30	F.I.C.A. (daily balance)	0.00
SLOCOE Def.Comp	80,573.67	REPO (daily balance)	0.00
Cuesta AUL Special Pay Trust	23,327.95	LAIF (daily balance)	63,000,000.00
		TOTAL INV. PURCHASES:	333,000,000.00
TOTAL DISBURSEMENTS:		COMBINED POOL INVESTMENTS:	
	2,004,715.14	CalTrust	15,000,000.00
		F.I.C.A.	0.00
		CDARS	38,000,000.00
		Bankers Acceptances/Com.Paper	0.00
		PIMMA	255,000,000.00
		Agencies	341,461,435.00
		Treasuries	171,946,301.57
		L.A.I.F.	63,000,000.00
		Repurchase Agreements	0.00
		TRAN	305,285.55
Approved: <i>Nancy Brett Adams 6/30/16</i>		INACTIVE TOTAL	884,713,022.12
BALANCE FORWARD	888,928,119.40	Bank Accounts:	
Receipts for Day	6,200,634.57	Rabobank	1,544,135.35
Returned Cks-JE	-	Union Bank-Depository Acct.	4,548,815.62
Disbursements for Day	(2,004,715.14)	Union Bank-Deferred Comp.	0.00
		Union Bank-DSS Direct Dep.	429,502.03
BALANCE	893,124,038.83	Union Bank-EBT	1,051,394.57
		Union Bank-Elect. C.Card Pmt	552,111.21
		Union Bank - US Govt. Loans	44,155.83
		East West Bank	50,635.92
		Office Funds:	
		Vault Currency	39,400.00
		Vault Silver	
		Dollars	25.00
		Halves	
		Quarters	110.00
		Dimes	180.00
		Nickels	30.00
		Pennies	11.00
		Vault Cash Drawer	
		Currency: (100/50's)	0.00
		" (20's)	1,480.00
		" (10's)	470.00
		" (5's)	410.00
		" (2's)	2.00
		" (1's)	105.00
		Coin: Dollars	0.00
		" Halves	19.00
		" Quarters	38.25
		" Dimes	12.50
		" Nickels	5.45
		" Pennies	0.64
		TOTAL OFFICE FUNDS	42,298.84
		Credit Card for Collection	5,937.42
		Online Payments for Collection	141,240.00
		Returned Items	789.92
		BALANCE ON HAND	8,411,016.71
BALANCE	893,124,038.83	BALANCE	893,124,038.83

DATE: 30-Jun-16